

MINUTES

MONTANA SENATE 60th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By **CHAIRMAN JIM ELLIOTT**, on January 12, 2007 at 9:00 A.M., in Room 405 Capitol.

ROLL CALL

Members Present:

Sen. Jim Elliott, Chairman (D)
Sen. Jerry W. Black (R)
Sen. Jeff Essmann (R)
Sen. Kelly Gebhardt (R)
Sen. Kim Gillan (D)
Sen. Dan Harrington (D)
Sen. Christine Kaufmann (D)
Sen. Sam Kitzenberg (D)
Sen. Jim Peterson (R)
Sen. Bob Story Jr. (R)

Members Excused: Sen. Trudi Schmidt (D)

Members Absent: None.

Staff Present: Lee Heiman, Legislative Branch
Lois O'Connor, Committee Secretary

Audio Committees: These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

Committee Business Summary:

Hearing & Date Posted: SB 150, 1/8/2007; SB 99, 1/8/2007;
SB 76, 1/8/2007
Executive Action: None.

HEARING ON SB 150

Opening Statement by Sponsor:

00:01:49 **SEN. KIM GILLAN (D), SD 24**, opened the hearing on **SB 150**, Exclude property contributions from qualified endowment credit and extend credit.

Proponents' Testimony:

00:07:19 Sue Talbot, Chairman, Governor's Task Force on Endowments

00:10:00 Brian Magee, Montana Nonprofit Association (MNA)

00:14:11 Linda Reed, President, Montana Community Foundation

00:17:42 Jim Soft, President, Yellowstone Boys and Girls Ranch Foundation

00:22:35 Cary Hegreberg, Montana Contractors Association

00:25:03 Dick Brown, President, Montana Hospital Association (MHA)

EXHIBIT (tas08a01)

00:27:37 Mike Munck, Executive Vice President, St. Peter's Hospital Foundation

EXHIBIT (tas08a02)

00:31:44 Jani McCall, Billings Clinic

00:34:05 Jim Madison, Volunteer Advocate, AARP Montana

00:34:30 Carl Schweitzer, Montana Association of the Blind

00:35:01 Amy Sullivan, Montana History Foundation

00:35:41 Adian Myhre, Helena Education Foundation

00:37:02 Mike Foster, Sisters of Charity Hospitals in Montana

00:37:29 Charles Brooks, Billings Area Chamber of Commerce

00:38:06 Peter Sullivan, Sullivan Financial Groups

00:39:40 Barbara Anthony, Carroll College

00:40:54 Dan Bucks, Director, Department of Revenue (DOR)

Opponents' Testimony: None.

Informational Testimony: None.

Questions from Committee Members and Responses:

00:52:24 Sen. Robert Story to Sen. Gillan rereferred to Mr. Soft, Yellowstone Boys and Girls Ranch Foundation

01:01:50 Sen. Story to Mr. Soft, Yellowstone Boys and Girls Ranch Foundation rereferred to Barb Wagner, DOR

01:02:56 Sen. Jim Peterson to Mr. Sullivan, Sullivan Financial Groups

01:08:37 Sen. Peterson to Director Bucks, DOR

01:12:59 Sen. Christine Kaufmann to Sen. Gillan rereferred to Director Bucks, DOR

01:16:37 Sen. Jim Elliot to Ms. Myhre, Helena Education Foundation

01:18:11 Sen. Peterson to Mr. Munck, St. Peter's Hospital Foundation

01:20:55 Sen. Jerry Black to Director Bucks, DOR, rereferred to Mr. Soft, Yellowstone Boys and Girls Ranch Foundation

01:25:58 Sen. Elliott to Mr. Soft, Yellowstone Boys and Girls Ranch Foundation

01:28:21 Sen. Story to Director Bucks, DOR

01:30:01 Sen. Elliott to Director Bucks, DOR

01:32:18 Sen. Story to Mr. Munck, St. Peter's Hospital Foundation

01:33:31 Sen. Story to Director Bucks, DOR

01:35:06 Sen. Elliott to Director Bucks, DOR

Closing by Sponsor:

01:35:45 Sen. Gillan closed on SB 150

Announcements:

01:46:01 Sen. Elliott

01:46:57 Sen. Peterson

HEARING ON SB 99

Opening Statement by Sponsor:

01:47:27 **SEN. DAN HARRINGTON (D), SD 38**, opened the hearing on **SB 99**, Five year statute of limitations for corporation license tax.

Proponents' Testimony:

01:51:53 Brian Staley, Department of Revenue, (DOR)

Opponents' Testimony:

01:52:28 Mike Green, Attorney, Montana Taxpayers Association (MonTax)

Informational Testimony: None.

Questions from Committee Members and Responses:

01:56:33 Sen. Jeff Essmann to Director Bucks, DOR, rereferred to Mr. Staley, DOR

02:00:15 Sen. Peterson to Mr. Green, MonTax

02:02:37 Sen. Elliott to Director Bucks, DOR

02:04:03 Sen. Peterson to Mr. Green, MonTax

02:05:25 Sen. Story to Mr. Staley, DOR

02:07:01 Sen. Kelly Gebhardt to Mr. Staley, DOR

Closing by Sponsor:

02:08:00 Sen. Harrington closed on SB 99

HEARING ON SB 76

Opening Statement by Sponsor:

02:09:40 **SEN. KIM GILLAN (D), SD 24**, opened the hearing on **SB 76**, Revise law on agency access to tax and revenue information.

Proponents' Testimony: None.

Opponents' Testimony:

02:15:53 John Alke, Attorney, representing the Montana Taxpayers Association (MonTax)

[EXHIBIT\(tas08a03\)](#)

[EXHIBIT\(tas08a04\)](#)

02:27:13 Dan Bucks, Director, Department of Revenue, (DOR)

[EXHIBIT\(tas08a05\)](#)

[EXHIBIT\(tas08a06\)](#)

[EXHIBIT\(tas08a07\)](#)

Informational Testimony: None.

RECESS

Recess: 12:00 P.M. Reconvene 9:00 A.M., Tuesday, Jan. 16, 2007.

SEN. JIM ELLIOTT, Chairman

LOIS O'CONNOR, Secretary

JE/lo

Additional Exhibits:

EXHIBIT ([tas08aad.pdf](#))